IN THE CIRCUIT COURT FOR LAWRENCE COUNTY, ALABAMA

STATE OF ALABAMA, ex rel.)	
WALTER A. BELL, as Commissioner of)	
Insurance,)	
)	
Plaintiff,)	
)	
v.)	Civil Action Number
)	CV 2004-42
N&N LAND SERVICES, INC., in its)	
corporate capacity and doing business as)	
TOWN CREEK FUNERAL HOME,)	
JAMES D. "DONNIE" NYE, and)	
TERESA RENAE NYE,)	
)	
Defendants.)	

NOTICE

On or about March 1, 2004, the Circuit Court for Lawrence County, Alabama, entered a preliminary injunction that, among other things, appointed Denise Azar ("Azar" or the "Receiver"), Chief of the Receivership Division of the Alabama Department of Insurance, as receiver of the estates of N & N Land Services, Inc., James Donald Nye, and Teresa Renae Nye, both individually and d/b/a "Town Creek Funeral Home" (the "Defendants"). As part of her duties as receiver, Azar has taken possession of certain known assets of the Defendants and continues to work to identify and obtain control over any other assets belonging to the Defendants. With the approval of the court, Azar will liquidate any such unencumbered assets and will use the proceeds from such liquidation to pay the expenses associated with the receivership proceeding and will also pay, to the extent funds are available and in accordance with the court's orders and the laws of the State of Alabama, legitimate claims against the Defendants. At this time, there is no way to tell how much, if any, money will be available for payment of costs and expenses or for distribution to the Defendants' creditors.

On May 13, 2005, the court entered an order establishing the procedure to be followed by anyone who intends to assert a claim against any of the Defendants and who seeks to participate in any possible distribution of proceeds from the liquidation of the Defendants' assets. This notice is being published pursuant to the court's order. This notice contains important information concerning the assertion of a claim against any or all of the Defendants. The failure to strictly follow the procedures set forth in this notice concerning the assertion of a claim against any or all of the Defendants will result in the disallowance of such a claim. If a claim is disallowed, the holder of that claim will not be allowed to receive any of the funds distributed by the receiver.

Any person, firm, corporation, or other individual or entity having a claim against N & N Land Services, Inc., James Donald Nye, and/or Teresa Renae Nye, must complete and return to Azar a form known as the "Town Creek Funeral Home Receivership Claim Form" to participate in any distribution by the Receiver. Copies of this form may be downloaded from the website of the Alabama Department of Insurance (www.aldoi.gov), may be picked up at the office of the Circuit Clerk for Lawrence County, Alabama, or may be requested, in writing, from

the Receivership Division of the Alabama Department of Insurance, the complete address of which is set forth below. Parties requesting copies from the Department's Receivership Division should provide the Department with a self-addressed, stamped envelope in which the form can be returned to them. The form must be mailed to the Receivership Division of the Alabama Department of Insurance and must be postmarked by SEPTEMBER 30, 2005. The form must be filled out completely and must contain any supporting documentation called for by the form. If the Form is not postmarked by this date, the party submitting the form will not be allowed to participate in any distribution that might be made by the Receiver. Only those persons, firms, corporations, or other individuals or entities submitting the required forms to the Department within the time set forth in this notice will be eligible to participate in any distribution made by the Receiver. Claimants should not and cannot rely on prior communications with or submissions to the Department or the court as the means of establishing their claims against the Defendants. Only those individuals submitting the required claim form within the requisite time period will be considered eligible to participate in the distribution.

Within thirty (30) days after Azar's receipt of each individual claim form, she will evaluate the claim and determine whether the claim should be allowed as filed, whether the claim should be allowed for an amount less than that for which it was filed, or whether the claim should be disallowed in its entirety. Also within thirty (30) days, Azar will mail to the individual or entity submitting the claim form a notification of the proposed treatment of that claim. Any party aggrieved by Azar's proposed treatment of a claim submitted shall thirty days from Azar's mailing of the notice to file with the Circuit Court for Lawrence County, Alabama, a statement setting forth the reasons for the disagreement with Azar's proposed treatment of the claim and requesting a hearing on that matter. The court will, in due course, set a date upon which such contest of the proposed treatment will be heard.

Denise Azar, Chief Receivership Division State of Alabama Department of Insurance P.O. Box 303351 Montgomery, Alabama 36130-3351